

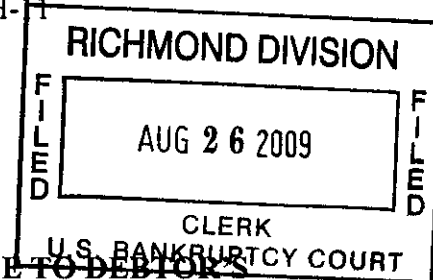
IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF  
VIRGINIA DIVISION

IN THE MATTER OF:

CIRCUIT CITY STORES, INC., *ET AL.*,

Debtors.

CASE NO. 08-35653-KRH-11  
DOCKET NO. 4276  
CHAPTER 11



**INDIANA DEPARTMENT OF REVENUE'S AMENDED RESPONSE TO DEBTORS'  
TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF  
CERTAIN TAX CLAIMS FOR NO TAX LIABILITY) IN PARTICULAR TO CLAIM NUMBER  
12984**

Comes now Creditor, Indiana Department of State Revenue (IDR), by counsel, and, for its Amended Response to the Objection to its Claim, states as follows:

1. Creditor filed an administrative proof of claim in the amount of \$1,899,065.83.
2. I am one of three Deputy Attorneys General assigned to represent the Indiana Department of Revenue on bankruptcy matters. My appearance was filed on August 20, 2009.
3. The Creditor timely filed its Response to Objection to Claim on August 20, 2009, where it was delivered and received by the Court at 11:12 am on August 20, 2009, so the Response was filed, served and received in a timely manner. See the attached UPS Receipt.
4. The purpose of the Amended Response to Debtor's Objection to the Claims is to provide the Claim Number 12984 representing the claim by the Indiana Department of Revenue and the Case Docket 4276.
5. The Creditor's administrative proof of claim is based, in part on an actual return for Debtors' retail sales tax liability for the period ending 03/31/2009, in which Creditor has no record of amounts due and owing having been paid. Debtors filed a quarterly return when they should have filed monthly returns. Debtors need to file retail sales tax returns for the periods ending January 31, 2009 and February 28, 2009, and an amended return for March 31, 2009.
6. Creditor's administrative proof of claim is also based on estimated returns for Debtors' retail sales tax liability for the period ending 02/28/2009, Creditor has no record of said returns having been filed; however, the claim is valid because Indiana Code § 6.8-1-10-3(a) provides that returns prepared by the Indiana Department of State Revenue based on the best information available are *prima facie* correct, and said taxes have not been paid.
7. Creditor requests that the Court not grant the Debtors' relief at this time.


**CERTIFICATE OF SERVICE**

I do hereby certify that a copy of the foregoing pleading has been duly served upon all counsel of record listed below, by ECF notification or U. S. first class mail, postage prepaid, on August 25, 2009.

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By:   
LeGrand L. Clark  
Deputy Attorney General  
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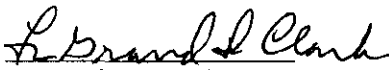
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WHEREFORE, Creditor, Indiana Department of State Revenue, prays that Debtors' objection to IDR's administrative proof of claim be overruled at this time.

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Respectfully submitted,

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By:   
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Deputy Attorney General  
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**GREG ZOELLER**  
INDIANA ATTORNEY GENERAL

August 25, 2009

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
Eastern District of Virginia  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

**Re: In re Circuit City Stores, Inc. et al**  
**Case No.: 08-35653-KRH-11**  
**Chapter 11**

To the Clerk:


I have enclosed the original and two copies of the *Indiana Department of Revenue's Amended Response to Debtor's Twenty-Seventh Omnibus Objection . . . to Claim Number 12984*. On August 19, 2009 I sent to United States Bankruptcy Court in the Eastern District of Virginia via UPS Express mail envelope tracking #1ZRV73220394612423 which was received by the Eastern District of Virginia Court on August 20, 2009 at 11:12 a.m. and signed by someone named Allen.

For your convenience, I have also enclosed a returned, self addressed, stamped envelop.

The purpose of filing the Amended Response to Debtor's Objection to the Claim Number 12984 for the Indiana Department of Revenue is to identify Claim Number 12984 and to include the Case Docket Number 4276.

Feel free to contact me at (317) 233-6581 or [legrand.clark@atg.in.gov](mailto:legrand.clark@atg.in.gov) with any questions or comments.

Sincerely,

  
LeGrand Clark  
Deputy Attorney General  
Attorney No. 16675-49